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In re:

BED BATH & BEYOND INC., et al.,

Debtors.1

Entered 09/24/23 00:15:36 Page 1 of 32

Order Filed on September 21, 2023 by Clerk U.S. Bankruptcy Court District of New Jersey

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

ORDER (I) AUTHORIZING (A) REJECTION OF CERTAIN UNEXPIRED LEASES AND (B) ABANDONMENT OF ANY PERSONAL PROPERTY, EFFECTIVE AS OF THE REJECTION DATE AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered two (2) through six (6), is

ORDERED.

DATED: September 21, 2023

Honorable Vincent F. Papalia United States Bankruptcy Judge

The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at https://restructuring.ra.kroll.com/bbby. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

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Debtors: BED BATH & BEYOND INC., et al.

Case No. 23-13359-VFP

Caption of Order: Order (I) Authorizing (A) Rejection of Certain Unexpired Leases and (B)

Abandonment of Any Personal Property, Each Effective as of the

Rejection Date and (II) Granting Related Relief

Upon the Debtors' Motion for Entry of an Order (I) Authorizing (A) Rejection of Certain Unexpired Leases and (B) Abandonment of Any Personal Property, Effective as of the Rejection Date and (III) Granting Related Relief (the "Motion"),² of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an order (this "Order") (a) authorizing the Debtors to reject the Lease set forth on **Schedule 1** attached hereto, effective as of the Rejection Date, (b) authorizing the Debtors to abandon any Personal Property located at the store location subject to the Lease, effective as of the Rejection Date, and (c) granting related relief; all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Reference to the Bankruptcy Court Under Title 11 of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and the objection [Docket No. 1879] filed by Ikea Property, Inc. ("Ikea") and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having

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² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

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Debtors: BED BATH & BEYOND INC., et al.

Case No. 23-13359-VFP

Caption of Order: Order (I) Authorizing (A) Rejection of Certain Unexpired Leases and (B)

Abandonment of Any Personal Property, Each Effective as of the

Rejection Date and (II) Granting Related Relief

determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** on the basis as set forth herein.

2. Notwithstanding any provision of the *Order (I) Authorizing (A) Rejection of Certain Unexpired Leases and (B) Abandonment of Any Personal Property, Each Effective as of the Rejection Date and (II) Granting Related Relief* [Docket No. 373], pursuant to section 365 of the Bankruptcy Code, the Lease identified on **Schedule 1** attached hereto (the "Ikea Lease") is hereby rejected, to be effective as of the Rejection Date set forth on **Schedule 1**.

- 3. The Debtors shall not be liable for any additional administrative expenses arising after the Rejection Date with respect to the Leases.
- 4. Any Personal Property of the Debtors located at the premises subject to the Ikea Lease (the "Ikea Premises") is deemed abandoned, as of the Rejection Date, free and clear of all liens, claims, encumbrances, interests, and rights of third parties. Ikea or an agent of Ikea may dispose of Personal Property of the Debtors in their sole and absolute discretion and without further notice or order of this Court without liability to the Debtors or third parties so long as the premises have been vacated by the Debtors. No right of counterparties to the Ikea Lease shall extinguish the right of subtenants under any sublease in their own personal property that is not property of the estate.
- 5. Notwithstanding anything to the contrary contained in the Motion or this Order, any payment to be made, obligation incurred, or relief or authorization granted hereunder shall

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Debtors: BED BATH & BEYOND INC., et al.

Case No. 23-13359-VFP

Caption of Order: Order (I) Authorizing (A) Rejection of Certain Unexpired Leases and (B)

Abandonment of Any Personal Property, Each Effective as of the

Rejection Date and (II) Granting Related Relief

not be inconsistent with, and shall be subject to and in compliance with, the requirements imposed on the Debtors under the terms of each interim and final order entered by the Court in respect of the Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing Debtors To (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Claims with Superpriority Administrative Expense Status, (III) Granting Adequate Protection to the Prepetition Secured Parties, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing and (VI) Granting Related Relief filed substantially contemporaneously herewith (the "DIP Orders"), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Orders.

- 6. Nothing contained in the Motion or this Order is intended or should be construed to create an administrative priority claim.
- 7. Notwithstanding anything to the contrary, the terms and conditions of this Order are immediately effective and enforceable upon its entry.
- 8. Upon entry of this Order, Ikea does hereby fully, forever and irrevocably release, discharge and acquit the Debtors and their respective past and present affiliates, and the respective past and present officers, directors, shareholders, agents, and employees of each and all of the foregoing entities, and their respective successors, heirs, and assigns, and any other person or entity now, previously, or hereafter affiliated with any or all of the foregoing entities, of and from any and all rights, claims, demands, obligations, liabilities, indebtedness, breaches of

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Debtors: BED BATH & BEYOND INC., et al.

Case No. 23-13359-VFP

Caption of Order: Order (I) Authorizing (A) Rejection of Certain Unexpired Leases and (B)

Abandonment of Any Personal Property, Each Effective as of the

Rejection Date and (II) Granting Related Relief

contract, breaches of duty or any relationship, acts, omissions, misfeasance, malfeasance, cause or causes of action, debts, sums of money, accounts, compensations, contracts, controversies, promises, damages, costs, losses and expenses of every type, kind, nature, description or character, and irrespective of how, why, or by reason of what facts, whether heretofore or now existing, or that could, might, or may be claimed to exist, of whatever kind or name, whether known or unknown, suspected or unsuspected, liquidated or unliquidated, claimed or unclaimed, whether based on contract, tort, breach of any duty, or other legal or equitable theory of recovery, each as though fully set forth herein at length, including, without limitation, any and all claims relating to the Ikea Lease.

9. Upon entry of this Order, the Debtors hereby fully, forever and irrevocably release, discharge and acquit Ikea, and its respective past and present affiliates, and the respective past and present officers, directors, shareholders, agents, property managers, and employees of each and all of the foregoing entities, and its and their respective successors, heirs, and assigns, and any other person or entity now, previously, or hereafter affiliated with any or all of the foregoing entities, of and from any and all rights, claims, demands, obligations, liabilities, indebtedness, breaches of contract, breaches of duty or any relationship, acts, omissions, misfeasance, malfeasance, cause or causes of action, debts, sums of money, accounts, compensations, contracts, controversies, promises, damages, costs, losses and expenses of every type, kind, nature, description or character, and irrespective of how, why, or by reason of what facts, whether heretofore or now existing, or that could, might, or may be claimed to exist, of whatever kind or name, whether known or unknown, suspected or unsuspected, liquidated or

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Debtors: BED BATH & BEYOND INC., et al.

Case No. 23-13359-VFP

Caption of Order: Order (I) Authorizing (A) Rejection of Certain Unexpired Leases and (B)

Abandonment of Any Personal Property, Each Effective as of the

Rejection Date and (II) Granting Related Relief

unliquidated, claimed or unclaimed, whether based on contract, tort, breach of any duty, or other legal or equitable theory of recovery, each as though fully set forth herein at length, including, without limitation, any and all claims and causes of action relating to or arising under (i) the Ikea Lease, (ii) any subrent paid by any subtenant of the Ikea Premises to Ikea, and (iii) sections 544 through 551 of the Bankruptcy Code.

- 10. Upon entry of this Order, Ikea is permitted to record in Bergen County, New Jersey any documents, and take another other action, necessary to remove from title to the Ikea Premises all memoranda relating to the Ikea Lease or sublease. In addition, the Debtors shall be required to promptly remove, satisfy and/or discharge any and all other liens or encumbrances with respect to the Ikea Premises and cooperate with Ikea to effectuate the removal and discharge of all such liens or encumbrances.
- 11. The Debtors and Ikea are authorized to take all reasonable actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.
- 12. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.
- 13. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

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Schedule 1

Schedule 1

Leases

]	No.	Non-Debtor Counterparty	Counterparty Address	Contract Description	Store #	Location Address	Rejection Effective Date	Abandoned Personal Property
1		Ikea Property, Inc.	420 Alan Wood Rd., Conshohocken, PA 19428	Multi Store Lease	1019	300 Ikea Drive, Paramus, NJ 07652	July 31, 2023	Miscellaneous FF&E and/or retail fixtures

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United States Bankruptcy Court District of New Jersey

In re: Case No. 23-13359-VFP

Bed Bath & Beyond Inc. Chapter 11

Debtor

CERTIFICATE OF NOTICE

District/off: 0312-2 User: admin Page 1 of 24

Date Rcvd: Sep 21, 2023 Form ID: pdf903 Total Noticed: 13

The following symbols are used throughout this certificate:

Symbol Definition

+ Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 23, 2023:

Recip ID	cipient Name and Address	
db	d Bath & Beyond Inc., 650 Liberty Avenue, Union, NJ 07083-8107	
aty	sey McGushin, 3101 Old Jacksonville Road, Springfield, IL 62704-6488	
aty	arles B. Sterrett, Kirkland & Ellis, 300 North LaSalle Street, Chicago, IL	60654-5412
aty	rek I. Hunter, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, I	NY 10022-4643
aty	nily E. Geier, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, N	TY 10022-4643
aty	cob E. Black, Kirkland and Ellis LLP,, 3101 Old Jacksonville Road, Spring	gfield, IL 62704-6488
aty	rkland & Ellis LLP, 601 Lexington Avenue, New York, NY 10022-4643	
aty	ax M Freedman, Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago	, IL 60654-5412
aty	chael A. Sloman, Kirkland and Ellis LLP, 601 Lexington Avenue, New Y	ork, NY 10022-4643
aty	ah Z. Sosnick, Kirkland and Ellis LLP, 601 Lexington Avenue, New Yorl	x, NY 10022-4643
aty	ivia F. Acuna, Kirkland and Ellis LLP, 601 Lexington Avenue, New York	, NY 10022-4643
aty	chard U.S. Howell, P.C, KIRKLAND & ELLIS LLP, KIRKLAND & ELI icago, IL 60654-5412	LIS INTERNATIONAL LLP, 300 North LaSalle Street,
aty	ss Fiedler, Kirklnd & Ellis LLP, 601 Lexington Avenue, New York, NY	10022-4643

TOTAL: 13

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Sep 23, 2023 Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 21, 2023 at the address(es) listed below:

Name Email Address

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Date Rcvd: Sep 21, 2023 Form ID: pdf903 Total Noticed: 13

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Andy Winchell

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October 18, 1996 andy@winchlaw.com,

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TOTAL: 545